Registre de Commerce et des Sociétés
B155349 - L140212202
déposé le 28/11/2014

MENTION

Nom de la Société : MOSSACK FONSECA & Co. (Luxembourg) – Société à responsabilité limitée
Siège social : 14a, Rue des Bains L-1212 Luxembourg
N° du Registre de Commerce : B155349
N° CDO : 592

es comptes annuels au 31 décembre 2013
Ont été déposés au registre de commerce et des sociétés.

Pour mention aux fins de publication au Mémorial, Recueil Spécial des Sociétés et Associations.

Pour la société
Signature :

Registre de Commerce et des Sociétés
B155349 - L140212202
enregistré et déposé le 28/11/2014

RCSL Nr. : B155349	Matricule : 2010 2430 310

ABRIDGED BALANCE SHEET

Financial year from 01 01/01/2013 **to** 02 31/12/2013 *(in* 03 EUR *)*

MOSSACK FONSECA & Co. (Luxembourg)

14A, rue des Bains
L-1212 Luxembourg

ASSETS

		Reference(s)		Current year		Previous year
A. Subscribed capital unpaid	1101		101		102	
I. Subscribed capital not called	1103		103		104	
II. Subscribed capital called but unpaid	1105		105		106	
B. Formation expenses	1107		107		108	
C. Fixed assets	1109		109		110	
I. Intangible fixed assets	1111		111		112	
II. Tangible fixed assets	1125		125		126	
III. Financial fixed assets	1135		135		136	
D. Current assets	1151		151	23.034,40	152	18.059,60
I. Inventories	1153		153		154	
II. Debtors	1163		163	10.491,00	164	5.500,00
a) becoming due and payable within one year	1203		203	10.491,00	204	5.500,00
b) becoming due and payable after more than one year	1205		205		206	
III. Transferable securities	1189		189		190	
IV. Cash at bank, cash in postal cheque accounts, cheques and cash in hand	1197		197	12.543,40	198	12.559,60
E. Prepayments	1199		199		200	
TOTAL (ASSETS)			201	23.034,40	202	18.059,60

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B155349	Matricule : 2010 2430 310

LIABILITIES

		Reference(s)		Current year		Previous year
A. Capital and reserves	1301		301	-1.928,30	302	1.585,06
I. Subscribed capital	1303		303	12.600,00	304	12.600,00
II. Share premium and similar premiums	1305		305		306	
III. Revaluation reserves	1307		307		308	
IV. Reserves	1309		309		310	
V. Profit or loss brought forward	1319		319	-11.014,94	320	-4.445,57
VI. Profit or loss for the financial year	1321		321	-3.513,36	322	-6.569,37
VII. Interim dividends	1323		323		324	
VIII. Capital investment subsidies	1325		325		326	
IX. Temporarily not taxable capital gains	1327		327		328	
B. Subordinated debts	1329		329		330	
C. Provisions	1331		331	4.110,00	332	3.580,00
D. Non subordinated debts	1339		339	20.852,70	340	12.894,54
a) becoming due and payable within one year	1407		407	20.852,70	408	12.894,54
b) becoming due and payable after more than one year	1409		409		410	
E. Deferred income	1403		403		404	
TOTAL (LIABILITIES)			405	23.034,40	406	18.059,60

The notes in the annex form an integral part of the annual accounts

MOSSACK FONSECA & Co. (Luxembourg)
Société à responsabilité limitée
14A, rue des Bains L-1212 Luxembourg
R.C.S. Luxemburg B 155349

Notes to the Annual Accounts as at December 31st, 2013

General

The company MOSSACK FONSECA & Co. (Luxembourg) was incorporated on August 26th, 2010 before Maître Carlo Wersandt as a limited liability company (Société à responsabilité limitée) under Luxembourg law for an unlimited period of time.

The registered office of the company is 14A, rue des Bains, L-1212 Luxembourg.

The business year starts on January 1st and ends on December 31st.

The Company's purpose is to provide promotion and administration services on behalf of the Mossack Fonseca Group.

Significant accounting policies

- General principles
  The financial statements of the limited liability company MOSSACK FONSECA & Co. (Luxembourg) for the financial year 2013 have been established in accordance with Luxembourg legal and regulatory requirements and with accounting principles generally accepted in Luxembourg.

  The share capital of the company is expressed in euros, the company maintains its accounting records in euros and the annual accounts are expressed in that currency.

- Current assets .
  Debtors, cash at bank are stated at nominal value.

- Subscribed capital
  The company was incorporated with a share capital of EUR 12.600,- divided into 126 shares with a nominal value of EUR 100,- each.

- Provisions
  Provisions for taxation corresponding to the tax liability estimated by the Company for the financial years for which the tax return has not yet been filed are recorded under the caption "Provisions for liabilities and charges". The advance payments are shown in the assets of the balance sheet under the caption "Debtors – becoming due and payable within one year".

  Provisions are intended to cover losses or debts, the nature of which is clearly defined, at the date of the balance sheet, are either likely to be incurred or certain to be incurred but uncertain as to their amount or the date on which they will arise.

  The figures for the year 2012 relating to items "accruals for audit and accounting fees" have been reclassified to ensure comparability with the figures for the year 2013.

Other indications

The general meeting decides to carry forward the loss of the year amounting to EUR 3.513,36 according to the proposition of the managers.

Managers (indeterminate period):
Kate Jordan, 25, rue Astrid L-1143 Luxembourg
Jurgen Mossack, 54th Street, Mossfon Building PA – Panama
Ramon Fonseca, 54th Street, Mossfon Building PA – Panama